



STATE OF NEVADA
Department of Administration
Division of Human Resource Management

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
SUPERVISING AUDITOR II	38	B	7.139
SUPERVISING AUDITOR I	37	B	7.145
AUDITOR III	36	B	7.148
AUDITOR II	34	B	7.154
AUDITOR I	32	B	7.161

SERIES CONCEPT

Auditors conduct audits on accounts, records, activities, operations and/or internal controls of individuals, business organizations, state agencies or other government jurisdictions subject to State taxation or regulation to ensure compliance with State and Federal rules and regulations and legal requirements and/or proper safeguarding of agency funds.

Incumbents research the past audit history of individuals, organizations or agencies and develop an audit plan.

Incumbents review accounts and records, examine narrative and flowchart documentation and interview personnel involved to determine compliance to a specific set of governing laws, rules, regulations, policies, procedures and contracts. This may involve an in-depth investigation of past activities and practices of the individual or organization which may not be readily apparent from examining business records, but which may have to be obtained from a variety of other sources.

Incumbents document all findings and prepare work papers and reports that summarize audit findings and recommendations regarding controls and operational procedures, improvements and modifications in order to standardize systems and/or practices, to strengthen the integrity of the system and to ensure compliance with all regulations and policies.

Incumbents conduct entrance and exit interviews with individuals, organization representatives or agency division heads to explain the purpose and scope of the audit, to discuss findings, verify facts and answer questions regarding the audit.

Incumbents monitor the progress of implementation and the ongoing adherence to procedures and policies established as a result of audit findings.

Incumbents conduct special investigations and specific audits in areas determined to be "at risk" by the supervisor. Investigate suspected instances of employee fraud as necessary.

Incumbents prepare reports, conduct research, and develop case files for maintaining evidence in each case. Evidence is preserved and utilized to develop final departmental administrative determinations and may be used for future litigation.

Incumbents may represent evidence before state governing bodies and/or provide testimony in a court of law in defense of the departmental administrative determinations.

Incumbents effect collection of delinquent contributions including recommending possible legal action against delinquent entities and may serve legal documents to execute on judgment liens and instruct sheriff's department to seize assets.

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Incumbents perform related work as required.

CLASS CONCEPTS

SUPERVISING AUDITOR II: Under general direction, Supervising Auditors are expected to be knowledgeable of and able to perform the full range of duties described in the series concept. However, incumbents' primary responsibility is for the development, implementation and review of audit programs, work papers, and reports prepared by lower level Auditors over which they have full supervisory authority. Work is assigned through goals and objectives and reviewed through goal attainment and as unusual circumstances occur.

SUPERVISING AUDITOR I: Under general direction, incumbents either:

- 1) Act as a Regional Audit Manager in the Employment Security Division of the Department of Employment, Training and Rehabilitation; or
- 2) Within the Department of Taxation, act as a supervisor over at least four lower level Auditors. In addition to being knowledgeable of and able to perform the full range of duties described in the series concept, incumbents are responsible for the review of all completed audits in their unit; serve as the first level of review in resolving appealed determinations and represent cases before the hearing officer as required; determine audit inventory and select accounts to be audited; and develop and deliver public training workshops. Positions assigned to this level in the series are distinguished from the Auditor III based upon the technical complexity involved in work assignments, broader and more varied audit types, a more in-depth and specialized knowledge required to perform these duties and the number of positions supervised.

AUDITOR III: Under direction, Auditor III's are expected to perform the full range of duties described in the series concept. Incumbents supervise lower level auditors, as well as conducting audits which are sensitive or highly complex in nature. They are responsible for assigning work, reviewing it for technical accuracy, and providing assistance as needed. This class represents the first line supervisory level within the class series. OR, positions allocated as Auditor III perform internal audits on an ongoing basis.

AUDITOR II: Under direction, Auditor II's perform the full range of duties as described in the series concept. This is the journey level in the series. Work is assigned through goals and objectives and is reviewed for technical accuracy. Incumbents are expected to perform audits of both a routine and complex nature. They serve as lead workers over less experienced lower level auditors.

AUDITOR I: Under general supervision, Auditor I's perform the full range of duties as described in the series concept in a training capacity. Work is assigned through specific instructions and is reviewed for technical accuracy. Incumbents are expected to assist higher level auditors in conducting audits of a routine nature. This class represents the entry level trainee class which provides progression to the next higher level in the series upon meeting the minimum qualifications for the higher class and with the recommendation of the appointing authority.

MINIMUM QUALIFICATIONS

SPECIAL REQUIREMENT:

- * Pursuant to NRS 284.4066, some positions in this series have been identified as affecting public safety. Persons offered employment in these positions, must submit to pre-employment screening for controlled substances.
- * A valid driver's license is required at the time of appointment and as a condition of continuing employment.

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MINIMUM QUALIFICATIONS (cont'd)

SUPERVISING AUDITOR II

EDUCATION AND EXPERIENCE: Graduation from an accredited college or university in accounting and five years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** two years experience comparable to an Auditor III in Nevada State service; **OR** graduation from high school or an equivalent education and eight years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis, and six semester hours in accounting from an accredited institution; **OR** an equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

Knowledge of: supervisory techniques including selection, modification, training, work assignment and review, employee evaluation, setting work performance standards and discipline. **Working knowledge of:** Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. **Detailed knowledge of:** the functions, operations, purpose and goals of each Department unit; audit procedures sufficient to complete and/or review complex audits; generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities; accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity. **Skill in:** written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information; basic mathematical computation; organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Skill in: motivating others to effective action.

SUPERVISING AUDITOR I

EDUCATION AND EXPERIENCE: Graduation from an accredited four year college or university in accounting and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** one year of experience comparable to an Auditor II in Nevada State service; **OR** graduation from high school or an equivalent education and five years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; **OR** an equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Knowledge of: administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings. **Working knowledge of:** Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. **Detailed knowledge of:** generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities; accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis

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MINIMUM QUALIFICATIONS (cont'd)

SUPERVISING AUDITOR I

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (cont'd)

in situations involving a high degree of sensitivity and complexity. **Skill in:** organizing and presenting evidence and documentation; written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information; basic mathematical computation.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Knowledge of: supervisory techniques including selection, motivation, training, work assignment and review, employee evaluation, setting work performance standards and discipline. **Skill in:** motivating others to effective action; organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

AUDITOR III

EDUCATION AND EXPERIENCE: Graduation from an accredited four year college or university in accounting and two years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** one year of experience comparable to an Auditor II in Nevada State service; **OR** graduation from high school or an equivalent education and five years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; **OR** an equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Knowledge of: administrative law procedures for an administrative hearing, as well as the collection and presentation of evidence at administrative hearings. **Working knowledge of:** Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organizations' compliance. **Detailed knowledge of:** generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; generally accepted governmental auditing standards and generally accepted auditing standards to effectively conduct audits of both private and government entities; accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis in situations involving a high degree of sensitivity and complexity. **Skill in:** organizing and presenting evidence and documentation; written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information; basic mathematical computation.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Knowledge of: supervisory techniques including selection, motivation, training, work assignment and review, employee evaluation, setting work performance standards and discipline. **Skill in:** motivating others to effective action; organizing the activities of others and delegating work to effectively accomplish goals and objectives of a project according to prescribed time frames.

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MINIMUM QUALIFICATIONS (cont'd)

AUDITOR II

EDUCATION AND EXPERIENCE: Graduation from an accredited four year college or university in accounting and one year of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis; **OR** one year of experience comparable to an Auditor I in Nevada State service; **OR** graduation from high school or an equivalent education and four years of auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; **OR** an equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Knowledge of: generally accepted accounting principles and auditing standards; investigative procedures used to establish facts; report writing to delineate audit techniques utilized, facts discovered, and conclusions reached. **Skill in:** reading technical documents such as leases, rental agreements, purchase agreements, bids and financial statements; analyzing financial systems and making corrective recommendations.

Auditor II's are expected at the time of appointment to the class to perform the duties of the job by applying at full performance level with an increased degree of independence all knowledge and skills which were acquired and/or utilized at the Auditor Trainee level.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Knowledge of: data processing principles and methods of auditing computerized accounting systems; the laws, rules, regulations court decisions and precedents relevant to the area of assignment. **Skill in:** carrying out audit procedures sufficient to complete complex audits with little or no supervision; investigating laws, court cases, hearing officer decisions and/or other relevant research materials.

AUDITOR I

EDUCATION AND EXPERIENCE: Graduation from an accredited four year college or university in accounting or closely related field; **OR** graduation from high school or an equivalent education and three years of professional level auditing or accounting experience involving analyzing financial information and making recommendations based upon that analysis and six semester credit hours in accounting from an accredited institution; **OR** an equivalent combination of education and experience. NOTE: Minimal post-secondary coursework of six units in beginning accounting is required.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at the time of application):

Knowledge of: accounting and financial record keeping principles and practices to sufficiently examine and analyze a variety of business records and develop meaningful conclusions based upon that analysis; generally accepted accounting principles to sufficiently evaluate financial information provided by both private and government entities; generally accepted government auditing standards; generally accepted auditing standards to effectively conduct audits of both private and government entities. **Skill in:** basic mathematical computation; written English sufficient to compose reports and business correspondence and to communicate with a variety of people to effectively gather and transmit necessary information.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Knowledge of: Federal and State rules, regulations, guidelines and statutes governing particular tax or program of responsibility in order to effectively determine organization's compliance. **Skill in:** carrying out audit procedures sufficient to complete complex audits with little supervision.

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This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

	<u>7.139</u>	<u>7.145</u>	<u>7.148</u>	<u>7.154</u>	<u>7.161</u>
ESTABLISHED:	9/60	7/1/93P 3/9/93PC	1/1/61	1/1/62	5/18/78
REVISED:				9/1/64	
REVISED:			9/1/65		
REVISED:	4/1/66				
REVISED:			5/18/78	5/18/78	10/25/85
REVISED:				2/9/79-3	2/9/79-3
REVISED:	5/18/79-3				
REVISED:	1/24/84				
REVISED:			10/25/85	10/25/85	
REVISED:	11/13/87-3				
REVISED:			6/9/89-3	6/9/89-3	6/9/89-3
REVISED:	7/1/93P		7/1/93P	7/1/93P	7/1/93P
REVISED:	3/9/93PC		3/9/93PC	3/9/93PC	3/9/93PC
REVISED:	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC	8/11/95UC
REVISED:	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC	04/11/14PC
REVISED:		7/1/15R 11/5/15UC			